

EXHIBIT 51

GIBSON, DUNN & CRUTCHER LLP

LAWYERS

A REGISTERED LIMITED LIABILITY PARTNERSHIP
INCLUDING PROFESSIONAL CORPORATIONS

333 South Grand Avenue Los Angeles, California 90071-3197

(213) 229-7000

www.gibsondunn.com

MSuh@gibsondunn.com

December 29, 2006

Direct Dial
(213) 229-7260

Fax No.
(213) 229-6260

Client No.
T54563-00001

**VIA FACSIMILE AND
REGULAR U.S. MAIL**

Travis T. Tygart
Senior Managing Director and General Counsel
U.S. Anti-Doping Agency
1330 Quail Lake Loop, Suite 260
Colorado Springs, Colorado 80906-4651

Re: *USADA v. Floyd Landis*
AAA Case No. 30 190 00847 06

Dear Mr. Tygart:

Thank you for our telephone conversation today. As I indicated to you today, we have recently been retained to defend Floyd Landis in conjunction with the allegations arising from the 2006 Tour de France. We look forward to working with you on this matter. As Howard Jacobs is co-counsel with us, please copy him on all of our communications.

The immediate concern that we have in conjunction with this litigation revolves around your letter dated December 27, 2006 indicating that the Laboratoire National de Dopage du Dopage ("LNDD") will test other specimens collected from Mr. Landis during and after the 2006 Tour de France. It is clear that none of the initial tests of those very same specimens taken from Mr. Landis has resulted in any finding that any prohibited substance was detected. You have indicated to me that the purpose of this series of retests is to support the preparation and trial of the allegations arising from the Stage 17 test. You have not committed that any of these retests will be or will not be used to support any additional cases or allegations against Mr. Landis. Lastly, you indicated that (1) you requested LNDD to perform these retests; (2) LNDD has agreed to perform the retests on the schedule attached to your December 27, 2006 letter; and (3) the UCLA laboratory has cooperated by sending the out-of-competition samples to LNDD so that the retests can be performed on the schedule attached to your December 27, 2006 letter. The

GIBSON, DUNN & CRUTCHER LLP

Travis T. Tygart

December 29, 2006

Page 2

retesting that you propose in your December 27, 2006 letter thus violates a number of the applicable rules and protocols in athlete drug testing, including, but not limited to, those promulgated by the World Anti Doping Association ("WADA"). We therefore demand that you cease this retesting procedure. Please direct a request to LNDD requesting that no further tests on the described samples in your December 27, 2006 letter be performed and copy me on that correspondence.

As we discussed, I will call you on Monday, January 1, 2007 so that we may continue our discussion with respect to these and other unresolved issues this case.

Thank you in advance for your cooperation in conjunction with the foregoing.

Sincerely,



Maurice M. Suh

MMS/tid

cc: Howard Jacobs,

100139895_1.DOC